

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket Nos. D.T.E. 02-24 and D.T.E. 02-25
Responses to the Department's Fourth Set of Information Requests

Request No. DTE 4-17:

Refer to Schedule MHC-11 (Electric) at 2. Please explain why the accumulated deferred income taxes associated with the New Haven Harbor residual value credit are positive rather than negative.

Response:

The accumulated deferred income taxes associated with the New Haven Harbor – Residual Value Credit is a positive amount of \$665,742 (as shown on MHC-11, line 2) because New Haven Harbor was sold at a gain. The deferred tax receivable to the gain is shown on line 9 of MHC-11.

Person Responsible: Mark H. Collin